

**Introduced by Senator Nguyen**

January 21, 2016

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An act to amend Section 23002 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 898, as introduced, Nguyen. Corporation taxes.

The Corporation Tax Law generally provides that its provisions are applicable to the corporation franchise tax, the corporation income tax, the alternative minimum tax, or the predecessor acts of the Corporation Tax Law.

This bill would make nonsubstantive changes to that provision.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 23002 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 23002. Except where otherwise expressly provided, all of the
- 4 provisions of this part are applicable to the taxes imposed
- 5 respectively under Chapter 2 (commencing with Section 23101),
- 6 Chapter 2.5 (commencing with Section 23400), or Chapter 3
- 7 (commencing with Section 23501), or to the predecessor acts of
- 8 this part, the Bank and Corporation Franchise Tax ~~Act Act~~, or the
- 9 Corporation Income Tax Act, respectively.

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